



CLAIRE C. McCASKILL
Missouri State Auditor

To the County Commission
and
Officeholders of Butler County, Missouri

The State Auditor's Office through the State Office of Administration, Division of Purchasing, contracted the audit services of Butler County, Missouri, for the two years ended December 31, 2000. A copy of this audit which was performed by Charles Buchanan, P.C., Certified Public Accountant, is attached.

Claire C. McCaskill
State Auditor

Report No. 2001-69
August 31, 2001

BUTLER COUNTY, MISSOURI
AUDIT REPORT
TWO YEARS ENDED DECEMBER 31, 2000

Prepared by:
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Butler County, Missouri

Table of Contents

	<u>Page</u>
<u>FINANCIAL SECTION</u>	
Independent Auditors' Reports	2-6
Financial Statements and Supplementary Schedule of Expenditures of Federal Awards	3-4
Compliance and Internal Control Over Financial Reporting Based on An Audit of Financial Statements Performed in Accordance With Government Audit Standards	5-6
Financial Statements	7-42
Statement of Receipts, Disbursements, and Changes in Cash- Various Funds Two Years Ended December 31, 2000	7
Comparative Statement of Receipts, Disbursements, And Changes in Cash - Budget and Actual Two Years Ended December 31, 2000:	
General Revenue Fund	8
Special Road and Bridge Fund	9
Assessment Fund	10
Law Enforcement Training Fund	11
Prosecuting Attorney Training Fund	12
Prosecuting Attorney Bad Check Fund	13
Law Enforcement Complex Fund	14
Prosecuting Attorney Delinquent Tax Fund	15
Prosecuting Attorney Crime Reduction Fund	16
Eastern Capital Improvement Fund	17
Western Capital Improvement Fund	18
Board for the Care of the Handicapped Fund	19
Division of Youth Services (Tracker) Fund	20
Division of Youth Services (Hentz School) Fund	21
Division of Youth Services - (Probation Management) Fund	22
Drainage District No. 12 Fund	23
Domestic Violence Fund	24
Thirty-Six Judicial Justice Court Escrow Fund	25
Jail Commissary Fund	26
Dare Fund	27
Sheriff Drug Enforcement Fund	28
Recorder User Fee Fund	29
Butler County 911 Fund	30
Senior Citizens Fund	31
Sheriff Civil Fee Fund	32
Local Use Tax Fund	33
Law Enforcement Use Tax Fund	34
Road & Bridge Capital Improvement Tax Fund	35
Community Development Block Grant Fund	36
Department of Transportation Grant Fund	37
Division I Interest Fund	38

Division II Interest Fund	39
Division III Interest Fund	40
Law Library Fund	41
K-9 Patrol Fund	42
Notes to the Financial Statements	43-46
Supplementary Schedule	47-48
Schedule of Expenditures of Federal Awards, Years Ended December 31, 2000 and 1999	48
Notes to the Supplementary Schedule	49-50

FEDERAL AWARDS- SINGLE AUDIT SECTION

Auditor's Compliance Reports	51-54
Compliance With Requirements Applicable to Each Major Program and	
Internal Control Over Compliance in Accordance With OMB Circular A-133	52-54
Schedule	55-57
Schedule of Findings and Questioned Costs (Including Management's	
Plan for Corrective Action), Two Years Ended December 31, 2000	56-57
Section I – Summary of Auditor's Results	56
Section II- Financial Statement Findings	56
Section III –Federal Award Findings and Questioned Costs	57
Follow- Up on Prior Finding for an Audit of Financial Statements	
Performed in Accordance With Government Auditing Standards	58-59
Summary Schedule of Prior Audit Findings in Accordance	
With OMB Circular A-133	60-62

FINANCIAL SECTION

Independent Auditor's Reports

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**INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL
STATEMENTS AND SUPPLEMENTARY SCHEDULE OF
EXPENDITURES OF FEDERAL AWARDS**

To the County Commission
and
Officeholders of Butler County, Missouri

We have audited the accompanying special-purpose financial statements of various funds of Butler County, Missouri, as of and for the years ended December 31, 2000 and 1999, as identified in the table of contents. These special-purpose financial statements are the responsibility of the county's management. Our responsibility is to express an opinion on the special-purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in **Government Auditing Standards**, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the special-purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the special-purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provide a reasonable basis for our opinion.

The accompanying special-purpose financial statements were prepared for the purpose of presenting the receipts, disbursement, and changes in cash of various funds of Butler County, Missouri, and comparisons of such information with corresponding budgeted information for various funds of the county and are not intended to be a complete presentation of the financial position and results of operations of those funds or of Butler County.

In our opinion, the special-purpose financial statements referred to in the first paragraph present fairly, in all material respects, the receipts, disbursements, and changes in cash of various funds of Butler County, Missouri, and comparisons of such information with the corresponding budgeted information for various funds of the county as of and for the years ended December 31, 2000 and 1999, in conformity with the comprehensive basis of accounting discussed in Note 1, which is a basis of accounting other than generally accepted accounting principles.

In accordance with **Government Auditing Standards**, we have also issued our report dated May 17, 2001, on our consideration of Butler County, Missouri's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

The accompanying Schedule of Expenditures of Federal Awards are presented for purposes of additional analysis as required by the U. S. Office of Management and Budget (OMB) Circular A-133, **Audits of States, Local Government, and Non-Profit Organizations**, and is not a required part of the special-purpose financial statements. Such information has been subjected to the auditing procedures applied in

the audit of the special-purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the special-purpose financial statements taken as a whole.

Original Signed By Auditor
Charles Buchanan CPA, P.C.
May 17, 2001

Charles Buchanan, CPA, P.C.
Certified Public Accountants
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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND ON INTERNAL CONTROL
OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the County Commission
and
Officeholders of Butler County, Missouri

We have audited the special-purpose financial statements of various funds of Butler County, Missouri, as of and for the years ended December 31, 2000 and 1999, and have issued our report thereon dated May 17, 2001. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in **Government Auditing Standards** issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the special-purpose financial statements are free of material misstatement, we performed tests of the county's compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are to be reported under **Government Auditing Standards**.

Internal Control Over Financial Reporting

In planning and performing our audit of the special-purpose financial statements of various funds of Butler County, Missouri, we considered the county's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the special-purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the special-purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider material weaknesses.

This report is intended for the information of the management of Butler County, Missouri; federal awarding agencies and pass-through entities; and other applicable government officials. However, this report is a matter of public record and its distribution is not limited

Original Signed By Auditor
Charles Buchanan, CPA, P.C.
May 17, 2001

Financial Statements

Butler County, Missouri
Statement Of Receipts, Disbursements, And Changes In Cash - Various Fund
For The Years Ended December 31, 1999 & 2000

	Cash January 1 1999			Cash December 31 1999				Cash January 1 2000			Cash December 31 2000		
		<u>Receipts</u>	<u>Disbursements</u>				<u>Fund</u>		<u>Receipts</u>	<u>Disbursements</u>			
General Revenue	\$ 162,737	\$ 4,717,875	\$ 4,377,728	\$ 502,884			General Revenue	502,884	4,619,453	4,269,348	852,989		
Special Road and Bridge	513,756	1,915,227	1,876,961	552,022			Special Road Bridge	552,022	1,916,056	2,181,069	287,009		
Assessment	15,709	260,200	274,934	975			Assessment	975	311,191	297,715	14,451		
Law Enforcement Training	7,793	12,425	11,864	8,354			Law Enforcement Training	8,354	11,369	7,557	12,166		
Prosecuting Attorney Training	866	2,250	2,168	948			Prosecuting Attorney Training	948	1,924	2,377	495		
Prosecuting Attorney Bad Check	6,327	41,176	43,757	3,746			Prosecuting Attorney Bad Check	3,746	50,817	47,829	6,734		
Law Enforcement Complex	691,188	1,166,607	1,362,281	495,514			Law Enforcement Complex	495,514	1,207,972	1,147,675	555,811		
Prosecuting Attorney Delinquent Tax	707	1,962	1,482	1,187			Prosecuting Attorney Delinquent Tax	1,187	1,665	2,084	768		
Prosecuting Attorney Crime Reduction	1,239	1,320	2,328	231			Prosecuting Attorney Crime Reduction	231	80	40	271		
Eastern Capital Improvement	414,209	587,689	623,547	378,351			Eastern Capital Improvement	378,351	641,169	791,701	227,819		
Western Capital Improvement	355,865	603,483	663,575	295,773			Western Capital Improvement	295,773	611,342	681,392	225,723		
Board for the Care of the Handicapped	172,238	162,439	157,738	176,939			Board for the Care of the Handicapped	176,939	169,717	229,877	116,779		
Division of Youth Services (Tracker)	(3,636)	28,439	38,044	(13,241)			Division of Youth Services (Tracker)	(13,241)	19,462	35,924	(29,703)		
Division of Youth Services (Hentz School)	47,497	226,587	201,625	72,459			Division of Youth Services (Hentz School)	72,459	201,409	167,117	106,751		
Division of Youth Services (Probation Management)	762	-	-	762			Division of Youth Services (Probation Management)	762	-	-	762		
Drainage District No. 12	15,229	2,665	420	17,474			Drainage District No. 12	17,474	3,719	20,420	773		
Domestic Violence	4,937	14,283	18,589	631			Domestic Violence	631	15,681	16,046	266		
Thirty-Six Judicial Justice Court Escrow	-	74,446	-	74,446			Thirty-Six Judicial Justice Court Escrow	74,446	89,690	29,939	134,197		
Jail Commissary	1,651	20,040	19,262	2,429			Jail Commissary	2,429	42,777	39,403	5,803		
DARE	1,153	-	56	1,097			DARE	1,097	684	758	1,023		
Sheriff Drug Enforcement	9,433	1,768	3,775	7,426			Sheriff Drug Enforcement	7,426	445	1,319	6,552		
Recorder User Fee	85,440	20,613	42,774	63,279			Recorder User Fee	63,279	19,969	37,275	45,973		
Butler County 911	-	81,467	-	81,467			Butler County 911	81,467	164,366	148,602	97,231		
Senior Citizens	54,375	149,573	147,445	56,503			Senior Citizens	56,503	159,712	163,487	52,728		
Sheriff Civil Fee	56,225	41,141	50,500	46,866			Sheriff Civil Fee	46,866	38,515	51,286	34,095		
Unclaimed Fees	-	32	-	32			Unclaimed Fees	32	-	-	32		
Local Use Tax	274,773	2,913	277,686	-			Local Use Tax	-	-	-	-		
Law Enforcement Use Tax	104,294	-	104,294	-			Law Enforcement Use Tax	-	-	-	-		
Road & Bridge Capital Improvement Tax	104,295	-	104,295	-			Road & Bridge Capital Improvement Tax	-	-	-	-		
Community Development Block Grant	500	273,350	273,350	500			Community Development Block Grant	-	-	-	-		
Department of Transportation Grant	-	794,238	794,238	-			Department of Transportation Grant	-	194,695	194,695	-		
Division I Interest	2,186	1,280	1,703	1,763			Division I Interest	1,763	1,639	1,373	2,029		
Division II Interest	365	1,095	290	1,170			Division II Interest	1,170	293	648	815		
Division III Interest	1,084	321	167	1,238			Division III Interest	1,238	374	353	1,259		
Law Library	40,993	36,433	21,684	55,742			Law Library	55,742	26,610	18,561	63,791		
K-9 Patrol	378	1,622	2,000	-			K-9 Patrol	-	-	-	-		
Total	\$ 3,144,568	\$ 11,244,959	\$ 11,500,560	\$ 2,888,967			Total	\$ 2,888,967	\$ 11,015,485	\$ 11,078,093	\$ 2,826,359		

The accompany Notes to these Financial Reports are an integral part of this statement
Page 7

BUTLER COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
GENERAL REVENUE FUND

	Year Ended December 31,					
	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Property taxes	\$ 330,000	349,951	19,951	227,550	329,021	101,471
Sales taxes	1,470,000	1,686,225	216,225	1,475,000	1,484,090	9,090
Intergovernmental	788,000	737,597	(50,403)	773,300	800,680	27,380
Charges for services	534,300	510,044	(24,256)	581,000	526,523	(54,477)
Interest	20,000	36,765	16,765	20,000	17,495	(2,505)
Other	230,300	598,871	368,571	180,000	715,066	535,066
Transfers in	766,000	700,000	(66,000)	1,150,000	845,000	(305,000)
Total Receipts	4,138,600	4,619,453	480,853	4,406,850	4,717,875	311,025
DISBURSEMENTS						
County Clerk	134,218	133,283	935	130,700	124,422	6,278
County Commission	104,500	102,552	1,948	94,000	99,366	(5,366)
Elections	86,650	75,437	11,213	50,650	29,273	21,377
Buildings and grounds	373,500	345,308	28,192	402,600	314,859	87,741
Employee fringe benefits	509,200	486,046	23,154	545,200	453,898	91,302
County Treasurer	66,043	59,417	6,626	60,865	58,459	2,406
County Collector	150,882	119,113	31,769	136,900	117,268	19,632
Ex Officio Recorder of Deeds	157,032	146,953	10,079	152,600	144,080	8,520
Circuit Clerk	38,800	12,148	26,652	39,500	18,468	21,032
Associate Circuit Court	30,000	14,178	15,822	27,000	20,494	6,506
Associate Circuit (Probate)	29,000	10,558	18,442	34,800	27,075	7,725
Court administration	19,250	5,201	14,049	20,450	18,381	2,069
Public Administrator	22,000	143,337	(121,337)	15,750	10,882	4,868
Sheriff	1,096,414	1,035,206	61,208	1,043,367	973,598	69,769
Jail	516,578	519,184	(2,606)	503,630	465,170	38,460
Prosecuting Attorney	222,473	221,801	672	220,232	219,540	692
Juvenile Officer	205,850	214,234	(8,384)	261,392	281,793	(20,401)
County Coroner	46,517	34,893	11,624	39,200	36,377	2,823
Child Support Enforcement	220,625	199,296	21,329	204,515	201,385	3,130
DYSG Tracker	35,000	32,628	2,372	0	33,732	(33,732)
Other General Co. Government	349,620	304,641	44,979	523,070	611,858	(88,788)
Public health and welfare services	19,000	7,378	11,622	31,750	26,404	5,346
Debt service	43,250	38,046	5,204	106,070	73,614	32,456
Other	9,500	8,510	990	0	17,332	(17,332)
Transfers out	0	0	0	35,000	0	35,000
Emergency Fund	150,000		150,000	120,000		120,000
Total Disbursements	4,635,902	4,269,348	366,554	4,799,241	4,377,728	421,513
RECEIPTS OVER (UNDER) DISBURSEMENTS	(497,302)	350,105	114,299	(392,391)	340,147	(110,488)
CASH, JANUARY 1	502,883	502,884	1	543,096	162,737	(380,359)
CASH, DECEMBER 31	\$ 5,581	852,989	114,300	150,705	502,884	(490,847)

The accompanying Notes to the Financial Reports are an integral part of this statement.

BUTLER COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
SPECIAL ROAD AND BRIDGE FUND

Year Ended December 31,						
2000			1999			
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Property taxes	\$ 115,000	122,841	7,841	113,895	115,822	1,927
Sales taxes	625,000	628,382	3,382	575,000	636,039	61,039
Intergovernmental-cart	1,235,500	1,136,729	(98,771)	1,072,244	1,138,760	66,516
Charges for services	100	0	(100)	0	2	2
Interest	11,000	23,288	12,288	5,000	9,160	4,160
Other	16,000	4,816	(11,184)	31,100	15,444	(15,656)
Transfers in		0	0		0	0
Total Receipts	2,002,600	1,916,056	(86,544)	1,797,239	1,915,227	117,988
DISBURSEMENTS						
Salaries	975,000	979,530	(4,530)	875,000	926,013	(51,013)
Employee fringe benefits	377,000	363,142	13,858	393,000	323,030	69,970
Supplies	354,000	435,896	(81,896)	339,000	317,374	21,626
Insurance	45,000	40,173	4,827	45,000	31,273	13,727
Road and bridge materials	182,000	150,934	31,066	177,000	145,456	31,544
Equipment repairs	14,000	9,948	4,052	14,000	9,534	4,466
Rentals	3,000	1,349	1,651	3,000	2,116	884
Equipment purchases	110,000	64,888	45,112	20,000	60,948	(40,948)
Construction, repair, and maintenance	210,000	95,565	114,435	210,000	25,834	184,166
Operating Transfers	66,000	0	66,000	0	0	0
Debt service	44,500	0	44,500			0
Other	0	39,644	(39,644)	36,000	35,383	617
Transfers out	0	0	0		0	0
Total Disbursements	2,380,500	2,181,069	199,431	2,112,000	1,876,961	235,039
RECEIPTS OVER (UNDER) DISBURSEMENTS	(377,900)	(265,013)	112,887	(314,761)	38,266	353,027
CASH, JANUARY 1	552,022	552,022	0	584,048	513,756	(70,292)
CASH, DECEMBER 31	\$ 174,122	287,009	112,887	269,287	552,022	282,735

The accompanying Notes to the Financial Reports are an integral part of this statement.

BUTLER COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
 ASSESSMENT FUND

Year Ended December 31,						
2000			1999			
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Intergovernmental	\$ 293,274	290,645	(2,629)	250,000	242,283	(7,717)
Charges for services	200	0	(200)	150	175	25
Interest	800	3,293	2,493	1,400	2,604	1,204
Other	15,000	17,253	2,253	12,000	15,138	3,138
Transfers in	9,500	0	(9,500)	35,000	0	(35,000)
Total Receipts	318,774	311,191	(7,583)	298,550	260,200	(38,350)
DISBURSEMENTS						
Assessor	277,637	257,294	20,343	259,955	235,574	24,381
Employee fringe benefit	40,000	40,421	(421)	40,000	39,360	640
		0	0		0	0
		0	0		0	0
Total Disbursements	317,637	297,715	19,922	299,955	274,934	25,021
RECEIPTS OVER (UNDER) DISBURSEMENTS	1,137	13,476	12,339	(1,405)	(14,734)	(13,329)
CASH, JANUARY 1	974	975	1	17,550	15,709	(1,841)
CASH, DECEMBER 31	\$ 2,111	14,451	12,340	16,145	975	(15,170)

The accompanying Notes to the Financial Reports are an integral part of this statement.

BUTLER COUNTY, MISSOURI

COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL

LAW ENFORCEMENT TRAINING FUND

Year Ended December 31,						
2000			1999			
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Charges for services	\$ 10,000	5,054	(4,946)	10,000	8,600	(1,400)
Intergovernment	3,500	3,494	(6)	0	3,654	3,654
Interest		568	568		141	141
Other	0	2,253	2,253	0	30	30
Total Receipts	13,500	11,369	(2,131)	10,000	12,425	2,425
DISBURSEMENTS						
Sheriff	13,000	7,557	5,443	12,600	11,864	736
			0			0
			0			0
			0			0
			0			0
			0			0
			0			0
Total Disbursements	13,000	7,557	5,443	12,600	11,864	736
RECEIPTS OVER (UNDER) DISBURSEMENTS	500	3,812	3,312	(2,600)	561	3,161
CASH, JANUARY 1	8,554	8,354	(200)	8,023	7,793	(230)
CASH, DECEMBER 31	\$ 9,054	12,166	3,112	5,423	8,354	2,931

The accompanying Notes to the Financial Reports are an integral part of this statement.

BUTLER COUNTY, MISSOURI

COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL

PROSECUTING ATTORNEY TRAINING FUND

Year Ended December 31,						
2000			1999			
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Charges for services	\$ 1,500	1,353	(147)	3,500	2,250	(1,250)
Sales tax revenue						
Intergovernmental revenues						
Operation transfers						
Interest	0	7	7	0	0	0
Other		564	564			0
Total Receipts	1,500	1,924	424	3,500	2,250	(1,250)
DISBURSEMENTS						
Prosecuting attorney	1,500	2,377	(877)	3,500	2,168	1,332
Training	0	0	0	0	0	0
			0			0
			0			0
			0			0
			0			0
			0			0
Total Disbursements	1,500	2,377	(877)	3,500	2,168	1,332
RECEIPTS OVER (UNDER) DISBURSEMENTS	0	(453)	(453)	0	82	82
CASH, JANUARY 1	949	948	(1)	866	866	0
CASH, DECEMBER 31	\$ 949	495	(454)	866	948	82

The accompanying Notes to the Financial Reports are an integral part of this statement.

BUTLER COUNTY, MISSOURI

COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL

PROSECUTING ATTORNEY BAD CHECK FUND

		Year Ended December 31,					
		2000			1999		
		Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS							
Charges for services	\$	42,000	50,261	8,261	42,000	39,474	(2,526)
Interest		0	240	240	30,000	247	(29,753)
Other			316	316		1,455	1,455
Total Receipts		42,000	50,817	8,817	72,000	41,176	(30,824)
DISBURSEMENTS							
Salaries, frings benefits		0	0	0	0	0	0
Office supplies		34,119	44,707	(10,588)	25,000	40,778	(15,778)
Postage		0	0	0	0	0	0
Remodeling		0	0	0	350,000	0	350,000
Library		2,540	0	2,540		2,979	(2,979)
Mileage & training			3,122	(3,122)	10,000	0	10,000
Victim rights				0	0		0
Other expenses					0		0
Total Disbursements		36,659	47,829	(11,170)	385,000	43,757	341,243
RECEIPTS OVER (UNDER) DISBURSEMENTS		5,341	2,988	(2,353)	(313,000)	(2,581)	310,419
CASH, JANUARY 1		3,745	3,746	1	489,745	6,327	(483,418)
CASH, DECEMBER 31	\$	9,086	6,734	(2,352)	176,745	3,746	(172,999)

The accompanying Notes to the Financial Reports are an integral part of this statement.

BUTLERCOUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
LAW ENFORCEMENT COMPLEX FUND

Year Ended December 31,						
2000			1999			
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Charges for services	\$ 0	0	0	0	0	0
Sales tax revenue	1,050,000	1,158,456	108,456	1,080,000	1,131,004	51,004
Intergovernmental revenues	0	0	0	0	0	0
Operation transfers	0	0	0	0	0	0
Interest	30,000	48,979	18,979	40,000	35,603	(4,397)
Other	0	537	537	0	0	0
Total Receipts	1,080,000	1,207,972	127,972	1,120,000	1,166,607	46,607
DISBURSEMENTS						
Prosecuting attorney	0	0	0	0	0	0
Sheriff	0	0	0	0	0	0
Jail	0	0	0	0	0	0
Juvenile office	0	0	0	0	0	0
Coronerr	0	0	0	0	0	0
LEST expenses	1,365,000	1,147,675	217,325	1,365,000	1,362,281	2,719
Fringe benefits	0	0	0	0	0	0
Total Disbursements	1,365,000	1,147,675	217,325	1,365,000	1,362,281	2,719
RECEIPTS OVER (UNDER) DISBURSEMENTS	(285,000)	60,297	345,297	(245,000)	(195,674)	49,326
CASH, JANUARY 1	493,539	495,514	1,975	546,188	691,188	145,000
CASH, DECEMBER 31	\$ 208,539	555,811	347,272	301,188	495,514	194,326

The accompanying Notes to the Financial Reports are an integral part of this statement.

BUTLER COUNTY, MISSOURI

COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL

PROSECUTING ATTORNEY DELINQUENT TAX FUND

Year Ended December 31,						
2000			1999			
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Intergovernmental revenue	\$ 1,800	1,593	(207)	0	1,776	1,776
Sales tax revenues		72	72		0	0
Other			0		186	186
Total Receipts	1,800	1,665	(135)	0	1,962	1,962
DISBURSEMENTS						
Prosecuting attorney	1,500	2,084	(584)	1,500	1,482	18
Library	0		0	0		0
Cellular phone		0	0	0	0	0
Misc.	0	0	0	0	0	0
Fringr benefits				0		
Internet service	0		0		0	0
Mileage	0		0	0		0
	0	0	0	0	0	0
Total Disbursements	1,500	2,084	(584)	1,500	1,482	18
RECEIPTS OVER (UNDER) DISBURSEMENTS	300	(419)	(719)	(1,500)	480	1,980
CASH, JANUARY 1	1,186	1,187	1	0	707	707
CASH, DECEMBER 31	\$ 1,486	768	(718)	(1,500)	1,187	2,687

The accompanying Notes to the Financial Reports are an integral part of this statement.

BUTLER COUNTY, MISSOURI

COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
PROSECUTING ATTORNEY CRIME REDUCTION FUND

Year Ended December 31,						
2000			1999			
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Charges for services	\$		0	0		0
Interest		80	80	0	1,320	1,320
Other			0			0
Total Receipts		0	80	0	1,320	1,320
DISBURSEMENTS						
Office expense		40	(40)	0	450	(450)
Professional services			0	0	1,600	(1,600)
Training			0		278	(278)
			0			0
			0			0
			0			0
Total Disbursements		0	40	0	2,328	(2,328)
RECEIPTS OVER (UNDER) DISBURSEMENTS		0	40	0	(1,008)	(1,008)
CASH, JANUARY 1		230	231	0	1,239	1,239
CASH, DECEMBER 31	\$	230	271	0	231	231

The accompanying Notes to the Financial Statements are an integral part of this statement.

BUTLER COUNTY, MISSOURI

COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL

EASTERN CAPITAL IMPROVEMENT FUND

Year Ended December 31,						
2000				1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Sales tax revenue	\$ 525,000	579,234	54,234	0	565,509	565,509
Charges for services	0	0	0	0	0	0
Interest	15,000	14,908	(92)	0	18,380	18,380
Other		47,027	47,027	0	3,800	3,800
Transfers in	0	0	0	0	0	0
Total Receipts	540,000	641,169	101,169	0	587,689	587,689
DISBURSEMENTS						
Equipment	754,000	235,729	518,271	0	204,943	(204,943)
Materials	0	440,689	(440,689)	0	272,246	(272,246)
Other	0	115,283	(115,283)	0	146,358	(146,358)
	0	0	0	0	0	0
	0	0	0	0	0	0
Total Disbursements	754,000	791,701	(37,701)	0	623,547	(623,547)
RECEIPTS OVER (UNDER) DISBURSEMENTS	(214,000)	(150,532)	63,468	0	(35,858)	(35,858)
CASH, JANUARY 1	378,350	378,351	1	0	414,209	414,209
CASH, DECEMBER 31	\$ 164,350	227,819	63,469	0	378,351	378,351

The accompanying Notes to the Financial Reports are an integral part of this statement.

BUTLER COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
WESTERN CAPITAL IMPROVEMENT

Year Ended December 31,						
2000				1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Sales tax revenue	\$ 525,000	579,234	54,234	0	565,508	565,508
Charges for services	0	0	0	0	0	0
Interest	15,000	14,908	(92)	0	18,381	18,381
Other		17,200	17,200	0	19,594	19,594
Transfers in	0	0	0	0	0	0
Total Receipts	540,000	611,342	71,342	0	603,483	603,483
DISBURSEMENTS						
Equipment	671,000	272,967	398,033	0	194,982	(194,982)
Materials	0	292,826	(292,826)	0	380,817	(380,817)
Other	0	115,599	(115,599)	0	87,776	(87,776)
Total Disbursements	671,000	681,392	(10,392)	0	663,575	(663,575)
RECEIPTS OVER (UNDER) DISBURSEMENTS	(131,000)	(70,050)	60,950	0	(60,092)	(60,092)
CASH, JANUARY 1	295,773	295,773	0	0	355,865	355,865
CASH, DECEMBER 31	\$ 164,773	225,723	60,950	0	295,773	295,773

The accompanying Notes to the Financial Reports are an integral part of this statement.

BUTLER COUNTY, MISSOURI

COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
BOARD FOR THE CARE OF THE HANDICAPPED

Year Ended December 31,						
2000				1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Property tax revenue	\$ 150,000	153,379	3,379	0	148,530	148,530
Interest	8,500	11,358	2,858	0	9,158	9,158
Intergovernmental revenue	1,700	1,744	44	0	1,628	1,628
Other	3,000	3,236	236	0	3,123	3,123
Total Receipts	163,200	169,717	6,517	0	162,439	162,439
DISBURSEMENTS						
ADAPT	40,000	47,357	(7,357)	0	30,919	(30,919)
Willhaven	47,000	47,394	(394)	0	37,410	(37,410)
MAG	94,600	135,126	(40,526)	0	89,409	(89,409)
ADM expenses	2,000	0	2,000			0
			0			0
			0			0
Total Disbursements	183,600	229,877	(46,277)	0	157,738	(157,738)
RECEIPTS OVER (UNDER) DISBURSEMENTS	(20,400)	(60,160)	(39,760)	0	4,701	4,701
CASH, JANUARY 1	176,311	176,939	628	0	172,238	172,238
CASH, DECEMBER 31	\$ 155,911	116,779	(39,132)	0	176,939	176,939

The accompanying Notes to the Financial Reports are an integral part of this statement.

BUTLER COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
 DIVISION OF YOUTH SERVICES - TRACKER

Year Ended December 31,						
	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Intergovernmental revenue	\$ 20,500	19,462	(1,038)	0	28,439	28,439
Interest	250	0	(250)	0	0	0
Other	5,300		(5,300)			0
Total Receipts	26,050	19,462	(6,588)	0	28,439	28,439
DISBURSEMENTS						
Salaries	23,990	35,466	(11,476)	0	36,989	(36,989)
Travel	1,575	458	1,117	0	1,055	(1,055)
Fringe benefits	4,016		4,016			0
			0			0
			0			0
			0			0
Total Disbursements	29,581	35,924	(6,343)	0	38,044	(38,044)
RECEIPTS OVER (UNDER) DISBURSEMENTS	(3,531)	(16,462)	(12,931)	0	(9,605)	(9,605)
CASH, JANUARY 1	3,531	(13,241)	(16,772)	0	(3,636)	(3,636)
CASH, DECEMBER 31	\$ 0	(29,703)	(29,703)	0	(13,241)	(13,241)

The accompanying Notes to the Financial Reports are an integral part of this statement.

BUTLER COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
 DIVISION OF YOUTH SERVICES- HENTZ SCHOOL

Year Ended December 31,						
	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Intergovernmental revenues	\$ 142,000	201,409	59,409	0	132,274	132,274
Interest	250	0	(250)	0	399	399
Other	89,000	0	(89,000)	0	93,914	93,914
Total Receipts	231,250	201,409	(29,841)	0	226,587	226,587
DISBURSEMENTS						
Salaries	153,857	110,907	42,950	0	138,919	(138,919)
Contractual	8,400	8,809	(409)	0	8,726	(8,726)
Supplies	36,878	26,447	10,431	0	30,656	(30,656)
ADA	0	20,954	(20,954)	0	23,324	(23,324)
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total Disbursements	199,135	167,117	32,018	0	201,625	(201,625)
RECEIPTS OVER (UNDER) DISBURSEMENTS	32,115	34,292	2,177	0	24,962	24,962
CASH, JANUARY 1	56,449	72,459	16,010	0	47,497	47,497
CASH, DECEMBER 31	\$ 88,564	106,751	18,187	0	72,459	72,459

The accompanying Notes to the Financial Reports are an integral part of this statement.

BUTLER COUNTY, MISSOURI

COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL

DIVISION OF YOUTH SERVICES - PROBATION MANAGEMENT

Year Ended December 31,						
2000			1999			
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Charges for services	\$		0	0		0
Interest		0	0	0	0	0
Other			0			0
Total Receipts	0	0	0	0	0	0
DISBURSEMENTS						
Supplies		0	0	0	0	0
Bank fee			0	0		0
			0			0
			0			0
			0			0
Total Disbursements	0	0	0	0	0	0
RECEIPTS OVER (UNDER) DISBURSEMENTS	0	0	0	0	0	0
CASH, JANUARY 1		762	762	0	762	762
CASH, DECEMBER 31	\$	0	762	0	762	762

The accompanying Notes to the Financial Reports are an integral part of this statement.

BUTLER COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
DRAINAGE DISTRICT #12 FUND

	Year Ended December 31,					
	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Property tax revenues	\$ 2,400	2,925	525	0	2,324	2,324
Interest	0	794	794	0	341	341
Other			0			0
Total Receipts	<u>2,400</u>	<u>3,719</u>	<u>1,319</u>	<u>0</u>	<u>2,665</u>	<u>2,665</u>
DISBURSEMENTS						
Maintain floodgates	2,500	20,420	(17,920)	0	420	(420)
			0			0
			0			0
			0			0
			0			0
			0			0
Total Disbursements	<u>2,500</u>	<u>20,420</u>	<u>(17,920)</u>	<u>0</u>	<u>420</u>	<u>(420)</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	<u>(100)</u>	<u>(16,701)</u>	<u>(16,601)</u>	<u>0</u>	<u>2,245</u>	<u>2,245</u>
CASH, JANUARY 1	17,475	17,474	(1)	0	15,229	15,229
CASH, DECEMBER 31	<u>\$ 17,375</u>	<u>773</u>	<u>(16,602)</u>	<u>0</u>	<u>17,474</u>	<u>17,474</u>

The accompanying Notes to the Financial Reports are an integral part of this statement.

BUTLER COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
 DOMESTIC VIOLENCE FUND

Year Ended December 31,						
	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Charges for services	\$ 10,200	9,386	(814)	0	10,090	10,090
Interest	50	207	157	0	65	65
Intergovernmental revenues	4,000	6,088	2,088	0	4,128	4,128
Total Receipts	14,250	15,681	1,431	0	14,283	14,283
DISBURSEMENTS						
Salaries	19,000	16,046	2,954	0	18,589	(18,589)
			0			0
			0			0
			0			0
			0			0
			0			0
Total Disbursements	19,000	16,046	2,954	0	18,589	(18,589)
RECEIPTS OVER (UNDER) DISBURSEMENTS	(4,750)	(365)	4,385	0	(4,306)	(4,306)
CASH, JANUARY 1	631	631	0	0	4,937	4,937
CASH, DECEMBER 31	\$ (4,119)	266	4,385	0	631	631

The accompanying Notes to the Financial Reports are an integral part of this statement.

BUTLER COUNTY, MISSOURI

COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL

THIRTY-SIX JUDICIAL JUSTICE COURT ESCROW FUND

	Year Ended December 31,					
	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Sales tax revenue	0	84,992	84,992	0	74,446	74,446
Other	0	4,698	4,698			0
Total Receipts	0	89,690	89,690	0	74,446	74,446
DISBURSEMENTS						
Salaries	0	29,939	(29,939)			0
			0			0
			0			0
			0			0
			0			0
			0			0
Total Disbursements	0	29,939	(29,939)	0	0	0
RECEIPTS OVER (UNDER) DISBURSEMENTS	0	59,751	59,751	0	74,446	74,446
CASH, JANUARY 1	0	74,446	74,446	0	0	0
CASH, DECEMBER 31	\$ 0	134,197	134,197	0	74,446	74,446

The accompanying Notes to the Financial Reports are an integral part of this statement.

BUTLER COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
 JAIL COMMISSARY FUND

Year Ended December 31,						
2000			1999			
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Charge for services	\$ 0	1,763	1,763	0	0	0
Interest	0	233	233	0	0	0
Other	26,000	40,781	14,781		20,040	20,040
Total Receipts	26,000	42,777	16,777	0	20,040	20,040
DISBURSEMENTS						
Sheriff	22,100	39,403	(17,303)	0	19,262	(19,262)
			0			0
			0			0
			0			0
			0			0
			0			0
Total Disbursements	22,100	39,403	(17,303)	0	19,262	(19,262)
RECEIPTS OVER (UNDER) DISBURSEMENTS	3,900	3,374	(526)	0	778	778
CASH, JANUARY 1	2,430	2,429	(1)	0	1,651	1,651
CASH, DECEMBER 31	\$ 6,330	5,803	(527)	0	2,429	2,429

The accompanying Notes to the Financial Reports are an integral part of this statement.

BUTLER COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
 DARE FUND

	Year Ended December 31,					
	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Interest	0	14	14			0
Other donations	0	670	670			0
Total Receipts	0	684	684	0	0	0
DISBURSEMENTS						
Supplies	0	758	(758)	0	56	(56)
			0			0
			0			0
			0			0
			0			0
			0			0
Total Disbursements	0	758	(758)	0	56	(56)
RECEIPTS OVER (UNDER) DISBURSEMENTS	0	(74)	(74)	0	(56)	(56)
CASH, JANUARY 1	0	1,097	1,097	0	1,153	1,153
CASH, DECEMBER 31	\$ 0	1,023	1,023	0	1,097	1,097

The accompanying Notes to the Financial Reports are an integral part of this statement.

BUTLER COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
 SHERIFF DRUG ENFORCEMENT FUND

Year Ended December 31,						
2000				1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Other revenues	\$ 1,400	0	(1,400)	0	1,768	1,768
Interest	125	395	270			0
Other	0	50	50			0
Total Receipts	1,525	445	(1,080)	0	1,768	1,768
DISBURSEMENTS						
Office expense	2,025	1,319	706	0	3,775	(3,775)
			0			0
			0			0
			0			0
			0			0
			0			0
Total Disbursements	2,025	1,319	706	0	3,775	(3,775)
RECEIPTS OVER (UNDER) DISBURSEMENTS	(500)	(874)	(374)	0	(2,007)	(2,007)
CASH, JANUARY 1	7,426	7,426	0	0	9,433	9,433
CASH, DECEMBER 31	\$ 6,926	6,552	(374)	0	7,426	7,426

The accompanying Notes to the Financial Reports are an integral part of this statement.

BUTLER COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
 RECORDER'S USER FEE FUND

Year Ended December 31,						
2000			1999			
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Charges for services	\$ 18,000	19,969	1,969	0	17,656	17,656
Interest	1,500	0	(1,500)	0	2,957	2,957
Other	0	0	0			0
Total Receipts	19,500	19,969	469	0	20,613	20,613
DISBURSEMENTS						
Computer essentials	15,000	37,275	(22,275)	0	42,774	(42,774)
			0			0
			0			0
			0			0
			0			0
			0			0
Total Disbursements	15,000	37,275	(22,275)	0	42,774	(42,774)
RECEIPTS OVER (UNDER) DISBURSEMENTS	4,500	(17,306)	(21,806)	0	(22,161)	(22,161)
CASH, JANUARY 1	63,278	63,279	1	0	85,440	85,440
CASH, DECEMBER 31	\$ 67,778	45,973	(21,805)	0	63,279	63,279

The accompanying Notes to the Financial Reports are an integral part of this statement.

BUTLER COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
 BUTLER COUNTY 911

Year Ended December 31,						
2000			1999			
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Charges for services			0			0
Interest	3,000	4,371	1,371			0
Phone tax	90,000	159,995	69,995	0	81,467	81,467
Total Receipts	93,000	164,366	71,366	0	81,467	81,467
DISBURSEMENTS						
			0			0
Butler County 911	98,000	148,602	(50,602)			0
			0			0
			0			0
			0			0
			0			0
Total Disbursements	98,000	148,602	(50,602)	0	0	0
RECEIPTS OVER (UNDER) DISBURSEMENTS	(5,000)	15,764	20,764	0	81,467	81,467
CASH, JANUARY 1	81,467	81,467	0	0	0	0
CASH, DECEMBER 31	76,467	97,231	20,764	0	81,467	81,467

The accompanying Notes to the Financial Reports are an integral part of this statement.

BUTLER COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
 SENIOR CITIZEN FUND

Year Ended December 31,						
2000			1999			
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Property tax	\$ 0	159,712	159,712	0	149,573	149,573
Interest			0			0
Other			0			0
Total Receipts	0	159,712	159,712	0	149,573	149,573
DISBURSEMENTS						
Contractual	0	163,487	(163,487)	0	147,445	(147,445)
			0			0
			0			0
			0			0
			0			0
			0			0
Total Disbursements	0	163,487	(163,487)	0	147,445	(147,445)
RECEIPTS OVER (UNDER) DISBURSEMENTS	0	(3,775)	(3,775)	0	2,128	2,128
CASH, JANUARY 1	0	56,503	56,503	0	54,375	54,375
CASH, DECEMBER 31	\$ 0	52,728	52,728	0	56,503	56,503

The accompanying Notes to the Financial Reports are an integral part of this statement.

BUTLER COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
 SHERIFF CIVIL FEE FUND

Year Ended December 31,						
2000				1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Sheriff fee s	\$ 0	37,139	37,139	0	41,141	41,141
Interest	0	1,376	1,376			0
Other			0			0
Total Receipts	0	38,515	38,515	0	41,141	41,141
DISBURSEMENTS						
Office expenses	0	1,186	(1,186)	0	500	(500)
Transfer out	0	50,100	(50,100)	0	50,000	(50,000)
			0			0
			0			0
			0			0
Total Disbursements	0	51,286	(51,286)	0	50,500	(50,500)
RECEIPTS OVER (UNDER) DISBURSEMENTS	0	(12,771)	(12,771)	0	(9,359)	(9,359)
CASH, JANUARY 1	0	46,866	46,866	0	56,225	56,225
CASH, DECEMBER 31	\$ 0	34,095	34,095	0	46,866	46,866

The accompanying Notes to the Financial Reports are an integral part of this statement.

BUTLER COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
 LOCAL USE TAX FUND

Year Ended December 31,						
2000			1999			
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Charges for services	\$		0	0	2,913	2,913
Interest			0			0
Other			0			0
Total Receipts	0	0	0	0	2,913	2,913
DISBURSEMENTS						
Prosecuting Attorney			0	0	277,686	(277,686)
			0			0
			0			0
			0			0
			0			0
			0			0
Total Disbursements	0	0	0	0	277,686	(277,686)
RECEIPTS OVER (UNDER) DISBURSEMENTS	0	0	0	0	(274,773)	(274,773)
CASH, JANUARY 1		0	0		274,773	274,773
CASH, DECEMBER 31	\$	0	0	0	0	0

The accompanying Notes to the Financial Reports are an integral part of this statement.

BUTLER COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
LAW ENFORCEMENT USE TAX FUND

Year Ended December 31,						
2000				1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Charges for services	\$ 0	0	0	0	0	0
Sales tax revenue	0	0	0	0	0	0
Intergovernmental revenues	0	0	0	0	0	0
Operation transfers	0	0	0	0	0	0
Interest	0	0	0	0	0	0
Other		0	0	0	0	0
Total Receipts	0	0	0	0	0	0
DISBURSEMENTS						
Prosecuting attorney	0	0	0	0	104,294	(104,294)
Sheriff	0	0	0	0	0	0
Jail	0	0	0	0	0	0
Juvenile office	0	0	0	0	0	0
Coronor	0	0	0	0	0	0
Other gernerall LEST expenses	0	0	0	0	0	0
Fringe benefits	0	0	0	0	0	0
Total Disbursements	0	0	0	0	104,294	(104,294)
RECEIPTS OVER (UNDER) DISBURSEMENTS	0	0	0	0	(104,294)	(104,294)
CASH, JANUARY 1	0	0	0	0	104,294	104,294
CASH, DECEMBER 31	\$ 0	0	0	0	0	0

The accompanying Notes to the Financial Reports are an integral part of this statement.

BUTLER COUNTY, MISSOURI

COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL

ROAD & BRIDGE CAPITAL IMPROVEMENT TAX FUND

Year Ended December 31,						
2000				1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Sales tax revenue	\$ 0	0	0	1,050,000	0	(1,050,000)
Charges for services	0	0	0	0	0	0
Interest	0	0	0	35,000	0	(35,000)
Other		0	0	0	0	0
Transfers in	0	0	0		0	0
Total Receipts	0	0	0	1,085,000	0	(1,085,000)
DISBURSEMENTS						
Materials	0	0	0	1,371,000	104,295	1,266,705
			0			0
			0			0
			0			0
			0			0
Total Disbursements	0	0	0	1,371,000	104,295	1,266,705
RECEIPTS OVER (UNDER) DISBURSEMENTS	0	0	0	(286,000)	(104,295)	181,705
CASH, JANUARY 1	0	0	0	769,952	104,295	(665,657)
CASH, DECEMBER 31	\$ 0	0	0	483,952	0	(483,952)

The accompanying Notes to the Financial Reports are an integral part of this statement.

BUTLER COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
 CDBG GRANT FUND

Year Ended December 31,						
2000			1999			
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Charges for services	\$		0			0
Interest			0			0
Intergovernmental revenues	0	492,690	492,690	0	273,350	273,350
Total Receipts	0	492,690	492,690	0	273,350	273,350
DISBURSEMENTS						
Construction expenses	0	492,223	(492,223)	0	273,350	(273,350)
			0			0
			0			0
			0			0
			0			0
			0			0
Total Disbursements	0	492,223	(492,223)	0	273,350	(273,350)
RECEIPTS OVER (UNDER) DISBURSEMENTS	0	467	467	0	0	0
CASH, JANUARY 1	0	500	500	0	500	500
CASH, DECEMBER 31	\$	0	967	0	500	500

The accompanying Notes to the Financial Reports are an integral part of this statement.

BUTLER COUNTY, MISSOURI

COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL

DOT-OFF SYSTEM BRIDGE REPLACEMENT FUND

Year Ended December 31,						
2000			1999			
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Charges for services	\$		0			0
Interest			0			0
Intergovernmental revenues	0	194,695	194,695	0	794,238	794,238
Total Receipts	0	194,695	194,695	0	794,238	794,238
DISBURSEMENTS						
Construction Costs	0	194,695	(194,695)	0	794,238	(794,238)
			0			0
			0			0
			0			0
			0			0
			0			0
Total Disbursements	0	194,695	(194,695)	0	794,238	(794,238)
RECEIPTS OVER (UNDER) DISBURSEMENTS	0	0	0	0	0	0
CASH, JANUARY 1			0			0
CASH, DECEMBER 31	\$	0	0	0	0	0

The accompanying Notes to the Financial Reports are an integral part of this statement.

BUTLER COUNTY, MISSOURI

COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL

DIVISION I

Year Ended December 31,						
2000			1999			
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Charges for services	\$		0			0
Interest	0	1,639	1,639	0	1,280	1,280
Other			0			0
Total Receipts	0	1,639	1,639	0	1,280	1,280
DISBURSEMENTS						
Supplies	0	1,373	(1,373)	0	1,703	(1,703)
Bank fee			0			0
			0			0
			0			0
			0			0
Total Disbursements	0	1,373	(1,373)	0	1,703	(1,703)
RECEIPTS OVER (UNDER) DISBURSEMENTS	0	266	266	0	(423)	(423)
CASH, JANUARY 1	0	1,763	1,763	0	2,186	2,186
CASH, DECEMBER 31	\$	0	2,029	\$	0	1,763

The accompanying Notes to the Financial Reports are an integral part of this statement.

BUTLER COUNTY, MISSOURI

COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL

DIVISION II

Year Ended December 31,						
2000				1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Charges for services	\$		0			0
Interest	0	293	293	0	1,095	1,095
Other			0			0
Total Receipts	0	293	293	0	1,095	1,095
DISBURSEMENTS						
Supplies	0	400	(400)	0	85	(85)
Bank fee	0	248	(248)	0	205	(205)
			0			0
			0			0
			0			0
Total Disbursements	0	648	(648)	0	290	(290)
RECEIPTS OVER (UNDER) DISBURSEMENTS	0	(355)	(355)	0	805	805
CASH, JANUARY 1	0	1,170	1,170	0	365	365
CASH, DECEMBER 31	\$	0	815	\$	0	1,170

The accompanying Notes to the Financial Reports are an integral part of this statement.

BUTLER COUNTY, MISSOURI

COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL

DIVISION III

Year Ended December 31,						
2000			1999			
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Charges for services	\$		0			0
Interest	0	374	374	0	321	321
Other			0			0
Total Receipts	0	374	374	0	321	321
DISBURSEMENTS						
Supplies			0			0
Bank fee	0	353	(353)	0	167	(167)
			0			0
			0			0
			0			0
Total Disbursements	0	353	(353)	0	167	(167)
RECEIPTS OVER (UNDER) DISBURSEMENTS	0	21	21	0	154	154
CASH, JANUARY 1	0	1,238	1,238	0	1,084	1,084
CASH, DECEMBER 31	\$	0	1,259	\$	0	1,238

The accompanying Notes to the Financial Reports are an integral part of this statement.

BUTLER COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
 LAW LIBRARY FUND

Year Ended December 31,						
2000				1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Charges for services	\$ 0	83	83			0
Interest	0	589	589	0	691	691
Other	0	25,938	25,938	0	35,742	35,742
Total Receipts	0	26,610	26,610	0	36,433	36,433
DISBURSEMENTS						
Supplies	0	18,561	(18,561)	0	21,684	(21,684)
			0			0
			0			0
			0			0
			0			0
			0			0
Total Disbursements	0	18,561	(18,561)	0	21,684	(21,684)
RECEIPTS OVER (UNDER) DISBURSEMENTS	0	8,049	8,049	0	14,749	14,749
CASH, JANUARY 1	0	55,742	55,742	0	40,993	40,993
CASH, DECEMBER 31	\$ 0	63,791	63,791	0	55,742	55,742

The accompanying Notes to the Financial Reports are an integral part of this statement.

BUTLER COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
 K-9 PATROL FUND

Year Ended December 31,						
2000			1999			
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Charges for services			0			0
Interest			0			0
Other			0	0	1,622	1,622
Total Receipts	0	0	0	0	1,622	1,622
DISBURSEMENTS						
Transfer to general revenue			0	0	2,000	(2,000)
			0			0
			0			0
			0			0
			0			0
			0			0
Total Disbursements	0	0	0	0	2,000	(2,000)
RECEIPTS OVER (UNDER) DISBURSEMENTS	0	0	0	0	(378)	(378)
CASH, JANUARY 1			0		378	378
CASH, DECEMBER 31	0	0	0	0	0	0

The accompanying Notes to the Financial Reports are an integral part of this statement.

Notes to the Financial Statements

Butler County, Missouri

Notes To the Financial Statement

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity and Basis of Presentation

The accompanying special-purpose financial statements present receipts, disbursements, and changes in cash of various funds of Butler County, Missouri, and comparison of such information with the corresponding budgeted information for various funds of the county. The funds presented are established under statutory or administrative authority, and their operations are under the control of the County Commission, an elected county official, Senate Bill 40 Board, or the Senior Citizen's Board. The General Revenue Fund is the county's general operating fund, accounting for all financial resources except those required to be accounted for in another fund. The other funds presented account for financial resources whose use is restricted for specified purposes.

B. Basis of Accounting

The financial statements are prepared on the cash basis of accounting; accordingly, amounts are recognized when received or disbursed in cash. This basis of accounting differs from generally accepted accounting principles, which require revenues to be recognized when they become available and measurable or when they are earned and expenditures or expenses to be recognized when the related liabilities are incurred.

C. Budgets and Budgetary Practices

The County Commission and other applicable boards are responsible for the preparation and approval of budgets for various county funds in accordance with Section 50.525 through 50.745, RSMo 1994 and RSMo Cumulative Supp. 1998, the county budget law. These budgets are adopted on the cash basis of accounting. The Division of Youth Services budgets were transferred to the county during 1999. Although required by law, the county did not adopt formal budgets for the following funds:

<u>Funds</u>	<u>Years Ended December 31,</u>
Prosecuting Attorney Crime Reduction	2000
Eastern Capital Improvement	1999
Western Capital Improvement	1999
Board for the Care of the Handicapped	1999
Drainage District No. 12	1999
Domestic Violence	1999
Thirty-Six Judicial Justice Court Escrow	2000 and 1999
Jail Commissary	1999
DARE	2000 and 1999
Sheriff Drug Enforcement	1999
Recorder's User Fee	1999
Butler County 911	1999
Senior Citizen	2000 and 1999
Sheriff Civil Fee	2000 and 1999
Local Use Tax	1999
Law Enforcement Use Tax	1999
CDBG Grant	2000 and 1999
DOT-Off System Bridge Replacement	2000 and 1999
Division I	2000 and 1999
Division II	2000 and 1999
Division III	2000 and 1999
Law Library	2000 and 1999

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES-CONTINUED

Warrants issued were in excess of budgeted amounts for the following funds:

<u>Funds</u>	<u>Years Ended December 31,</u>
Board for the Care of the Handicapped	2000 and 1999
DARE	2000 and 1999
Drainage District No. 12	2000 and 1999
Domestic Violence	1999
Thirty Six Judicial Justice Court	2000 and 1999
Eastern Capital Improvement	2000 and 1999
Western Capital Improvement	2000 and 1999
Road and Bridge Capital Improvement	1999
Recorder User Fee	2000 and 1999
Law Enforcement Use Tax	1999
PA Crime Reduction	2000 and 1999
PA Bad Check Fund	2000
PA Delinquent Tax Fund	2000
PA Training Fund	2000
Jail Commissary	2000 and 1999
Sheriff Civil Fee	2000 and 1999
Sheriff Drug Enforcement	1999
K-9 Patrol	1999
CDBG Grant	2000 and 1999
DOT-Off System Bridge Replacement	2000 and 1999
Local Use Tax	2000 and 1999
Butler County 911	2000
Senior Citizen	2000 and 1999
Division I	2000 and 1999
Division II	2000 and 1999
Division III	2000 and 1999

Section 50.740, RSMo 1994, prohibits expenditures in excess of the approved budgets. Although section 50.740, RSMo 1994, requires a balanced budget, deficit balances were budgeted in the following funds:

<u>Funds</u>	<u>Years Ended December 31,</u>
Prosecuting Attorney Delinquent Tax	1999
Domestic Violence	2000

D. Published Financial Statements

Under Section 50.800 and 50.810 RSMo 1994, the County Commission is responsible for preparing and publishing in a local newspaper a detailed annual financial statement for the county. The financial statement is required to show receipts or revenues, disbursements or expenditures, and beginning and ending balances for each fund. However, the county's published financial statement did not include the Law Library Fund at December 31, 2000 and 1999.

2. Cash

Section 110.270, RSMo 1994, based on Article IV, Section 15, Missouri Constitution, authorizes counties to place their funds, either outright or by repurchase agreement, in U.S. Treasury and agency obligations. In addition, Section 30.950, RSMo Cumulative Supp. 1998, effective August 28 1997, requires political subdivisions with existing authority to invest in instruments other than depositary accounts at financial institutions to adopt a written investment policy. Among other things, the policy is to commit a political

subdivision to the principles of safety, liquidity and yield (in that order) when managing public funds and to prohibit purchase of derivatives (either directly or through repurchase agreements), use of leveraging (through either reverse repurchase agreement or other methods), and use of public funds for speculation. The county has adopted such a policy.

Cash includes both deposits and investments. In accordance with Statement No. 3 of the Government Accounting Standards Board, **Deposits with Financial Institutions, Investments (Including Repurchase Agreements) and Reverse Repurchase Agreement**, disclosures are provided below regarding the risk of potential loss of deposits and investments. For the purposes of these disclosures, deposits with financial institutions are demand, time, and saving accounts, including certificates of deposit and negotiable order of withdrawal accounts, in banks, savings institutions, and credit unions. Investments are securities and other assets acquired primarily for the purpose of obtaining income or profit.

Deposits

The county's deposits at December 31, 1999, were entirely covered by federal depositary insurance or by collateral securities held by the Federal Reserve Bank at Kansas City, Missouri, in a joint account in the name of the Butler County Treasurer and the county's depositary bank.

At December 31, 2000 and 1999, the reported amounts of the county's deposits were \$1,301,814 and \$1,454,397 respectively, and the bank balances were \$1,317,721 and 1,730,070 respectively. Of the bank balances, \$100,000 (for each year) was covered by federal depositary insurance. The balance of the county funds (for each year) was fully covered by collateral securities held by the Federal Reserve Bank of Kansas City, Missouri, in a joint account with the county's depositary bank, the Butler County Treasurer, and the Board or the Care of the Handicapped.

Investments

The only investments of the various funds at December 31, 2000 and 1999 were in investment accounts established with the county's depositary bank. The county instructs its depositary bank to invest these accounts, and at December 31, 2000 and 1999, the underlying securities were U.S. government securities with carrying amounts of \$394,611 and \$344,556, respectively, (which approximated market). These amounts represent uninsured and unregistered investments for which the securities were held by the county's depositary bank through a book entry customer account at the Federal Reserve Bank. These investments were held by the county's custodial bank in the Butler County's Treasurer's name.

Supplementary Schedule

BUTLER COUNTY, MISSOURI
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Federal CFDA Number	Pass Through Entity Identifying Number	Federal Grantor/Pass-Through Grantor/Program Title	Federal Expenditures <u>Year Ended December 31,</u>	
			<u>2000</u>	<u>1999</u>
		U.S. DEPARTMENT OF AGRICULTURE		
		Passed through state:		
10.550		Department of Social Services-Food Distribution	\$ -	\$ 3,934
		Department of Health-Special Supplemental		
10.557		Nutrition Program for Women, Infants and Children	270,000	260,206
10.665	STP-9900	Office of Administration - Schools & Roads-Grants to States		267,141
		U.S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT		
		Passed through state:		
		Department of Economic Development - Community		
14.228	97-PF-04	Development Block Grants/State's Program		268,352
14.228	98-MO-06	Development Block Grants/State's Program		35,069
	99-PF-035	Development Block Grants/State's Program	54,128	
	98-PF-06	Development Block Grants/State's Program	438,625	
14.231		Department of Social Services - Emergency Shelter Grant	6,079	5,125
		U.S. DEPARTMENT OF JUSTICE		
		Direct Programs:		
16.710		Public Safety Partnership and Community Policing ("Cop's) Grant		140,638
		Passed through state Department of Public Safety:		
16.592		Local Law Enforcement Block Grant Program	69,185	46,710
16.540		Juvenile Justice and Delinquency Prevention - Allocation to States	147,774	
16.540		Juvenile Justice and Delinquency Prevention - Allocation to States	35,174	
16.588		Violence Against Women Formula Grant	23,400	
		U.S. DEPARTMENT OF TRANSPORTATION		
		Passed through state Highway and Transportation Commission -		
20.205	BRO-012	Off-System Bridge Replacement and Rehabilitation Program	194,695	534,911
		GENERAL SERVICES ADMINISTRATION		
		Passed through state Office of Administration -		
39.003		Donation of Federal Surplus Personal Property	27,816	4,119
		U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES		
		Passed through state:		
93.563		Department of Social Services - Child Support Enforcement	130,091	167,183
		Department of Health -		
93.575		Child Care and Development Block Grant	23,663	21,665
		Total Expenditures of Federal Awards	\$ 1,420,630	\$ 1,755,053

The accompanying Notes to the Schedule of Expenditures of Federal Awards are an integral part of this schedule.

Notes to the Supplementary Schedule

Butler County, Missouri
Notes to The Supplementary Schedule

1. Summary of Significant Accounting Policies

A. Purpose of Schedule and Reporting Entity

The accompanying Schedule of Expenditures of Federal Awards has been prepared to comply with the requirements of OMB Circular A-133. This circular requires a schedule that provides total federal awards expended for each federal program and the Catalog of Federal Domestic Assistance (CFDA) number or other identifying number when the CFDA information is not available. The schedule includes all federal awards administered by Butler County, Missouri.

B. Basis of Presentation

OMB Circular A-133 includes these definitions, which govern the contents of the schedule:

Federal financial assistance means assistance that non-federal entities receive or administer in the form of grants, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance food commodities, direct appropriations, and other assistance, but does not include amounts received as reimbursement for services rendered to individuals.

Federal award means Federal financial assistance and Federal cost-reimbursement contracts that non-federal entities receive directly from Federal awarding agencies or indirectly from pass-through entities. It does not include procurement contracts, under grants or contracts, used to buy goods or services from vendors. Accordingly, the schedule includes expenditures of both cash and non-cash awards.

C. Basis of Accounting

Except as noted below, the schedule is presented on the cash basis of accounting, which recognizes amounts only when disbursed in cash. Amounts for the Food Distribution Program (CFDA number 10.550) represent the dollar value assigned to commodities based on prices provided by the state Department of Social Services. Amounts for the Donation of Federal Surplus Personal Property Program (CFDA number 39.003) represent the estimated fair market value of property at the time of receipt.

2. Subrecipients

Of the federal expenditures presented in the schedule, the county provided \$492,753 and \$268,352 to subrecipients under the Community Development Block Grants/State's Program (CFDA number 14.228) during the years ended December 31, 2000 and 1999, respectively.

FEDERAL AWARDS –
SINGLE AUDIT SECTION

Independent Auditor's Compliance Report

**Charles Buchanan, CPA, P.C.
Certified Public Accountants
8733 Riverview # 2 North
St. Louis, MO 63147
(314)-869-2720 (OFC)
(314)-869-5955 (Fax)**

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH
REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL
CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

To the County Commission
and
Officeholders of Butler County, Missouri

Compliance

We have audited the compliance of Butler County, Missouri with the types of compliance requirement described in the U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the years ended December 31, 2000 and 1999. The county's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirement of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the county's management. Our responsibility is to express an opinion on the county's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in **Government Auditing Standards**, issued by the Comptroller General of the United States; and OMB Circular A-133, **Audits of States, Local Governments, and Non-Profit Organizations**. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirement referred to above that could have a direct and material effect on a major program occurred. An audit includes examining, on a test basis, evidence about the county's compliance with those requirements and performing such other procedures we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the county's compliance with those requirements.

In our opinion, Butler County, Missouri, complied in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the years ended December 31, 2000 and 1999. However, the results of our auditing procedures disclosed an instance of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying Schedule of Findings and Questioned Costs as finding number 2000 -1.

Internal Control Over Compliance

The management of Butler County, Missouri is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the county's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on the internal control over compliance with OMB Circular A-133.

We noted a certain matter involving the internal control over compliance and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in our

judgment, could adversely affect the county's ability to administer a major federal program in accordance with the applicable requirements of laws, regulations, contracts, and grants. The reportable condition is described in the accompanying Schedule of Findings and Questioned Costs as finding number 2000-1.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirement of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be reportable conditions, and accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we do not believe that the reportable condition described above is a material weakness.

This report is intended for the information of the management of Butler County, Missouri; federal awarding agencies and pass-through entities; and other applicable government officials. However, this report is a matter of public record and its distribution is not limited.

Original Signed By Auditor
Charles Buchanan, CPA, P.C.
May 17, 2001

Schedule

**BUTLER COUNTY, MISSOURI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(INCLUDING MANAGEMENT'S PLAN FOR CORRECTIVE ACTION)
TWO YEARS ENDED DECEMBER 2000**

Section I - Summary Of Auditor's Results

Financial Statement

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

Material weakness identified? ☐ yes ☒ no

Reportable conditions identified that are not considered to be material weaknesses? ☐ yes ☒ none reported

Noncompliance Material to the Financial Statements noted? ☐ yes ☒ no

Federal Award

Internal control over major programs:

Material weakness identified? ☐ yes ☒ no

Reportable conditions identified that are not considered to be material weaknesses? ☒ yes ☐ no

Type of auditor's report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with Section .510(a) of OMB Circular A-133? ☒ yes ☐ no

Identification of major programs:

<u>CFDA or Other Identification Number</u>	<u>Program Title</u>
10.557	Special Supplemental Nutrition for Women, infants Children
14.228	Community Development Block Grants/ State's Program
20.205	Off-System Bridge Replacement and Rehabilitation Program
93.667	Social Services Block Grant-Juvenile Court Diversion Program

Dollar threshold used to distinguish between Type A and Type B programs: \$300,000

Auditee qualified as a low-risk auditee ☐ yes ☒ no

Section II - Financial Statement Findings

This section includes no audit findings that Government Auditing Standards require to be reported for an audit of financial statements.

Section III - Federal Award Findings and Questioned Costs

This section includes the audit findings that Section. 510(a) of OMB Circular A-133 requires to be reported for an audit of federal awards.

2000-1	Schedule of Expenditures of Federal Awards
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Federal Grantor:	U. S. Department of Transportation
Pass – Through Grantor:	State Highway and Transportation Commission
Federal CFDA Number:	20.205
Program Title:	Off-System Bridge Replacement and Rehabilitation Program
Pass – Through Entity	
Identifying Number:	Hargrove-STP99, Bro-012(14), Bro-012(15), Bro-012(16) and Bro-012(18)
Award Years:	2000 and 1999
Questioned Costs:	Not Applicable

Condition: The county obtained advance payments of expenses.

Criteria : The Local Public Agency Manual published by the Missouri Department of Transportation (MoDOT) in Section I, General, states that ...the federal – aid transportation program operates on a reimbursement basis as work progresses. The Manual also states that ...this is not a “GRANT” program. It is a federal reimbursement program in which the local agency is reimbursed minus their matching percentage after MoDOT receives proper proof of payment by the local agency to the contractor for work performed.

Effect : The county did not comply with the reimbursement requirements of the program.

Recommendation: We recommend that the county comply with the requirements to pay expenses prior to submitting a request for reimbursement and discontinue the practice of obtaining advances on this program. We further recommend that the county discuss the erroneous statement in the MoDOT Agency Manual referring to the program as not being a grant program.

AUDITEE’S RESPONSE AND PLAN FOR CORRECTIVE ACTION

The County Clerk provided the following response:

We will discontinue the practice of requesting advances on this program. We evidently confused the method of payment (advances versus reimbursements) with the type of program as we believed that this was not a grant program. We have advised MoDOT’s regional personnel about the issue of the type of program (grant) and requested that it be addressed in the next revision of the Agency Manual.

Follow-Up on Prior Audit Findings for an
Audit of Financial Statements Performed in Accordance
With Government Auditing Standards

**BUTLER COUNTY, MISSOURI
FOLLOW-UP ON PRIOR AUDIT FINDINGS FOR AN
AUDIT OF FINANCIAL STATEMENT PERFORMED IN ACCORDANCE
WITH **GOVERNMENT AUDITING STANDARDS****

The State Auditor's prior audit report issued for the two years ended December 31, 1998, included no audit findings that Government Auditing Standards requires to be reported for an audit of financial statements.

Summary Schedule of Prior Audit Findings
in Accordance with OMB Circular A-133

**BUTLER COUNTY, MISSOURI
SUMMARY SCHEDULE PRIOR AUDIT FINDINGS
IN ACCORDANCE WITH OMB CIRCULAR A-133**

Section .315 of OMB Circular A-133 requires the auditee to prepare a Summary Schedule of Prior Audit Findings to report the status of all findings that are relative to federal awards and included in the prior audit report's Schedule of Findings and Questioned Costs. The summary schedule also must include findings reported in the prior audit's Summary Schedule of Prior Audit Findings, except those listed as corrected, no longer valid, or not warranting further action.

Section .500(e) of OMB Circular A-133 requires the auditor to follow up on these prior audit findings; to perform procedures to assess the reasonableness of Summary Schedule of Prior Audit Findings; and to report, as a current year finding, when the auditor concludes that the schedule materially misrepresents the status of any prior findings.

This section represents the Summary Schedule of Prior Audit Findings, prepared by the county.

98-1

Schedule of Expenditures of Federal Awards

Federal Grantor:	U.S. Department of Agriculture
Pass – Through Grantor:	Department of Health
Federal CFDA Number:	10.557
Program Title:	Special Supplemental Nutrition Program for Women, Infants, and Children
Pass – Through Entity	
Identifying Number:	Not Applicable
Award Years:	1998 and 1997
Questioned Costs:	Not Applicable
Federal Grantor:	U.S. Department of Housing and Urban Development
Pass – Through Grantor:	Department of Economic Development
Federal CFDA Number:	14.228
Program Title:	Community Development Block Grants/State's Program
Pass – Through Entity	
Identifying Number:	94PF010, 97PF004, and 98MO006
Award Years:	1998 and 1997
Questioned Costs:	Not Applicable
Federal Grantor:	U. S. Department of Transportation
Pass – Through Grantor:	State Highway and Transportation Commission
Federal CFDA Number:	20.205
Program Title:	Off-System Bridge Replacement and Rehabilitation Program
Pass – Through Entity	
Identifying Number:	STP9900013, Bro-012(08), Bro-012(13), Bro-012(15) and Bro-012(16), Bro-012(16)
Award Years:	1998 and 1997
Questioned Costs:	Not Applicable

Federal Grantor: U.S. Department of Health and Human Services
 Pass – Through Grantor: Department of Social Services, Division of Youth Services
 Federal CFDA Number: 93.667
 Program Title: Social Services Block Grant – Juvenile Court Diversion Program
 Pass – Through Entity
 Identifying Number: ERO172020, ERO172076, and ERO172077
 Award Years: 1998 and 1997
 Questioned Costs: Not Applicable
 A. The county did not have a procedure to track federal awards.
 B. The information presented by the county clerk for two of three programs presented did not agree with the county's expenditure records.

Auditor's Recommendation: The County Clerk should prepare a complete and accurate Schedule of Expenditures of Federal Awards (SEFA).

Status: The county's 2000 and 1999 SEFAs are materially complete.

98-2 Hentz School Contract for Services

Federal Grantor: U.S. Department of Health and Human Services
 Pass – Through Grantor: Department of Social Services, Division of Youth Services
 Federal CFDA Number: 93.667
 Program Title: Social Services Block Grant – Juvenile Court Diversion Program
 Pass – Through Entity
 Identifying Number: ERO172076
 Award Years: 1998 and 1997
 Questioned Costs: Not Applicable

- A. The county did not have a written agreement with the Poplar Bluff School District regarding the Hentz School.
- B. The county did not obtain a suspension/debarment certification from the school district.

Status: The county obtained the necessary documents.

98-3 Procurement of Professional Service Contracts

Federal Grantor: U. S. Department of Transportation
 Pass – Through Grantor: State Highway and Transportation Commission
 Federal CFDA Number: 20.205
 Program Title: Off-System Bridge Replacement and Rehabilitation Program
 Pass – Through Entity
 Identifying Number: STP9900013 and Bro-012(18)
 Award Years: 1998 and 1997
 Questioned Costs: Not Applicable

- A. The county failed to obtain statements of qualifications and performance data from at least three engineering firms for capital improvement projects.

Status: The county implemented this policy during 2000.